UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF INDIANA INDIANAPOLIS DIVISION

STATE OF INDIANA, et al.)	
)	
Plaintiffs,)	
v.)	Case No. 1:13-cv-01612-WTL-TAB
)	
INTERNAL REVENUE SERVICE, et al.,)	
)	
Defendants.)	

DEFENDANTS' NOTICE REGARDING ORAL ARGUMENT

The defendants respectfully submit this notice in response to this Court's order of August 12, 2014 (ECF 77), which directed the parties to confer and to submit proposals regarding the length and structure of the oral argument to be held with respect to the parties' cross-motions for summary judgment. The parties have conferred, and were unable to reach an agreement. The defendants accordingly submit this separate notice to provide the Court with their views regarding oral argument.

The defendants defer to the Court's preferences with regard to oral argument, and stand ready to present argument in any format that the Court believes would be helpful to it. The defendants respectfully suggest, however, that oral argument of 80 minutes of length (that is, 40 minutes for the plaintiffs, to be divided among them at their discretion, and 40 minutes for the defendants) would be sufficient to discuss the issues presented in the cross-motions. The defendants also respectfully suggest that, because the plaintiffs and the defendants have each cross-moved for summary judgment, each party should be provided with an opportunity for rebuttal argument. Finally, the defendants do not believe that it would be necessary or helpful to divide the oral argument into separate sessions addressing separate counts of the complaint.

In accordance with the foregoing, the defendants respectfully suggest the following format for oral argument:

- (1) 30 minutes for the presentation of main argument by the plaintiffs (to be divided among the plaintiffs at their discretion);
 - (2) 30 minutes for the presentation of main argument by the defendants;
- (3) 10 minutes of rebuttal argument by the plaintiffs (to be divided among the plaintiffs at their discretion); and
 - (4) 10 minutes of rebuttal argument by the defendants.

Dated: August 28, 2014 Respectfully submitted,

STUART F. DELERY Assistant Attorney General

JOSH J. MINKLER Acting United States Attorney

SHELESE WOODS Assistant United States Attorney

/s/ Joel McElvain

SHEILA LIEBER
Deputy Branch Director
JOEL McELVAIN
Senior Trial Counsel
U.S. Department of Justice
Civil Division, Federal Programs Branch
20 Massachusetts Avenue, NW
Washington, D.C. 20530
(202) 514-2988
Joel.McElvain@usdoj.gov

CERTIFICATE OF SERVICE

I hereby certify that on August 28, 2014, a copy of the foregoing document was filed electronically. Notice of this filing will be sent to the following parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system.

Ashley Tatman Harwel <u>ashley.harwel@atg.in.gov</u>

Heather Hagan McVeigh heather.mcveigh@atg.in.gov

Thomas M. Fisher tom.fisher@atg.in.gov

Andrew M. McNeil amcneil@boselaw.com

John Zhi Huang jhuang@boselaw.com

Winthrop James Hamilton jhamilton@boselaw.com

/s/ Joel McElvain

JOEL McELVAIN Senior Trial Counsel U.S. Department of Justice Civil Division, Federal Programs Branch 20 Massachusetts Avenue, NW Washington, D.C. 20530 (202) 514-2988 Joel.McElvain@usdoj.gov